

Gingham Underskirt Sale

We have to continue our bargain sales until we have room to stow away our new goods. For a few days we will offer an elegant line of Gingham underskirts at these prices.

\$1.25 skirts cut to	98c.
\$1.00 skirts cut to	81c.
\$.90 skirts cut to	73c.
\$.75 skirts cut to	59c.
\$.65 skirts cut to	52c.

HOLVERSON'S

The Big Bargain House of Salem

The Baby Grande Four-in-Hand

...THE LATEST...

THESE ARE THE LATEST IN NECKWEAR FOR THE HIGH-BAND COLLARS. WE HAVE JUST RECEIVED BY EXPRESS A FULL LINE.

25c and 50c each.

J. J. DALRYMPLE & CO.

It isn't the material that goes into your repaired watch that results in a perfect job.

It is the know how that does the business. Any bungler can buy the fine kinds of material that I use in repairing; but skill is the most valuable material that can be used in watch repairing and the bunglers can't buy it. I sell my skill for what it is worth, and it will cost you less than buying at a lower price.

C. H. HINGES. 296 Commercial Street. Next Door to Holverson's.

WEATHER.

Tonight and Thursday generally fair.

Wheat Market.

SAN FRANCISCO, Aug. 8.—Cash 105.
CHICAGO, Ill., Aug. 8.—Sept. 75½.
Salem, 45.

GOLD DUST FLOUR

MADE BY
The Sidney Power Co.
RIDGENT, OREGON.

made for family use, ask your grocer for it. Bran and shorts always on hand.
A. T. WALN, AGENT.
PHONE 51.

Osborn's Shoe Sale

Is where you can get

Bargains

Men's Hamilton Brown shoes worth \$2.25, now \$1.90.
Ladies' fine black shoe made by Hamilton Brown, former price \$2.00, sale price \$1.50.
All other shoes at cut prices. Come in and see.

E. F. OSBURN, Opposite P. O. Salem, Oregon.

RATES ON ICE

The following low rates on ice have been agreed upon by the Capital Ice Works and Crystal Ice Works, of this city beginning May 16:

Confectionery stores, hotels and fish markets, using 100 lbs or more at a time 60c per hundred; less than 100 lbs 75c.

Private parties using 100 lbs or more, 75c; less than 100 lbs, 1c per lb. No sale below 10c.

Ice in ton lots, \$7.50; half ton, \$4.00, at the works.

Ice shipped in sacks 75c per 100, sacks extra.

CAPITAL ICE WORKS
CRYSTAL ICE WORKS

THE LATEST AND CHEAPEST IN.....

JELLY GLASSES

ALL THERE IS IN.....

FRUITS

Roth & Graber

PHONE 151. 124 STATE ST.

RETURNED FROM NOME

J. A. GWIN TELLS OF HIS TRIP TO THE GOLDEN NORTH
Brings Good Report From Salemites. But Says Business Is Overdone and Wages are Low

J. A. Gwin, who returned this morning from Nome, Alaska, was seen by a Journal representative at his beautiful home in North Salem and gave us the following story: "Our party, Pulaski Gwin, John Kaiser, Gus Kaiser and my self, left Portland on May 28 on the steamer Elder for the gold fields of the North. We were 18 days out, and during this time we spent four days in the ice and nature never witnessed a more beautiful scene than those icebergs, and a description of them would be impossible. On the way up Frank Kaiser took sick and died one day after we arrived at Nome.

After arriving Gus and John Kaiser had very poor health due to the overwork of taking care of Frank. We were on the fifth boat and when we arrived at Nome we found the beach covered with tents for many miles. The rush and good wages lasted only two weeks and then everything dropped.

Between Nome City and Penny river there is a mining plant every 150 feet and sluice boxes every 40 feet.

Saw Governor Fletcher on Penny river, eight miles above Nome. He and Ham had taken out 1½ ounces the day before, but whether it would hold or not they did not know. The old governor handles the pick and shovel and Ham runs the rocker.

Fletcher walked 17 miles for his mail with his shoes hurting him all the way. He is somewhat reduced in flesh, but in good spirits.

Mrs. Fletcher and Mrs. Ingersoll were down to the boat to see the Salem boys leave. They were running a laundry. They expected to return to Salem in about three weeks.

Jack Ryan left Nome for home on July 18th.

Thos. Holman and C. B. Ward were the most successful men there. They had a claim on Oregon creek with good prospects, but no water. They will probably get out \$15 to \$20 a day for awhile.

Adam Bashor had left Nome for Bristol Bay, where he heard there was a strike.

The West boys were all there, well and hearty, and dealing in meat.

He saw Mrs. Nichols and other Salem people and reports them all well.

Everything is overdone. Immense stocks of goods are carried. The most money has been made by men selling water at 5 cents a bucket.

Everyone dresses well. Good order prevails, considering the number of people there. There are plenty of provisions for the winter, for those who can buy. There are 5000 people there who haven't half enough money to bring them home. Over 3000 have applied to the military authorities for transportation. There are more men working for \$1.50 and \$2.00 a day than for higher wages.

Steamers are now going north empty and coming back loaded.

Mr. Gwin talks very interestingly of his experience. He is a close observer and knows what he has seen. He was employed on the government snag boat, which being tied up, he took a trip to Nome as a flyer. He is well satisfied with his trip, and also glad to get home again.

MIDSUMMER ROUTINE.

What the City Council Did at its Regular Session — Set Machine Licenses Coming In.

The city council met in regular session last evening. Mayor Bishop in the chair, and all councilmen present except Messrs Burrows and Genser, who are absent from the city.

BILLS ORDERED PAID.
J. W. Watt, \$ 7.00
Salem T. & D. Co., 7.50
H. B. Thiesen, 15.00

The committee on ordinances was granted further time to report on the telephone license ordinance.

A petition, signed by Geo. Plaster, T. J. Sullivan, J. A. Tyler and F. T. Wagner, was presented, asking the removal of all bicycle racks from the sidewalks in the business section of the city. Referred to the committee on ways and means.

The militia company declined the city's offer of rental of the armory, and the committee on ways and means was ordered to investigate the matter and report.

Recorder Judah was instructed to advertise for bids for furnishing the city with fifteen tons of baled chaff and 300 bushels of oats.

Marshal Gibson reported on dog tax collection, showing 39 licenses since last reporting.

Recorder's Monthly Report.
City Recorder Judah has submitted the following report of the business transacted in his department for the month of July:

In Recorder's Court—City vs. Harris, drunk, 10 days in jail, sentence suspended; City vs. Barker, drunk, fined \$5, paid.

In Justice's Court—State vs. Ah Toy, threats, J. P. fees \$6.75, constable's fees \$3.90; State vs. Phillips, larceny, J. P. fees \$4, constable's fees \$2.10; total fees due from county, \$18.75.

The miscellaneous cash receipts for the month were as follows:

Thos. Milne, rent June	\$ 15.00
C. W. Evans, 1 slot machine	5.00
A. Raymond, do	5.00
H. G. Myers, 1 slot machine	5.00
M. L. Hamilton, 2 slot mach.	12.00
H. Wiprut & Co., 1 slot mach.	6.00
E. R. Colgan, liquor license	200.00
E. P. Colgan, fee on above	75.00
W. R. Anderson, 1 slot mach.	5.00
Hugh Trainor, show license	10.00
Salem I. & T. Co., cars	22.50
J. C. Williams, liquor license	5.00
J. P. Rogers, liquor license	200.00
A. Cornoyer, liquor license	200.00
A. Cornoyer, fee	75.00
N. J. Judah, J. P. fees June	8.80
D. W. Gibson, fees June	2.30
O. Leduc, fine, balance due	6.00
Barker, do	5.00
Total receipts	\$ 714.85
On hand July 1	1335.89
Total	\$2050.74
By cash to treasurer	1300.00
Balance on hand Aug. 1	\$ 750.74
Note: Warrant indebtedness for July, 1900, \$1,503.90.	

TEETH WEEK

At Fry's. You don't know what we mean? Well, you'd better see our windows—north and south—if they don't tell the story, step in and ask a few questions. No charge at this establishment for answering questions or showing goods.

Oh yes! children's tooth brushes at 5c, better ones at 10c, of course. We have a tooth brush at 15c that can't be beat (or turnip) for the price. For 20c and 25c your choice of the best tooth brushes made.

Tooth powder of every size, kind and description, and prices to match. Imported powders, pastes and tablets. No better powder made than our Bulk Tooth Powder. It's fresh and pure. Dentina is the perfection of a tooth wash and only 25c. We have a variety of teeth requisites from which we can please the most fastidious. Bad habit to put off till tomorrow what you can do today—so call at once.

RIGHT GOODS AT RIGHT PRICES.

D. J. FRY

ATTORNEY GENERAL'S OPINION.

Taxes Due From County to State Are Debts and Draw Interest

Attorney-General Blackburn has rendered to State Treasurer Moore an exhaustive opinion covering the question of the liability of a county in the State of Oregon for interest on state taxes after the same are due and payable. The question comes up over a claim which the state holds against Washington county for \$43.08 of the University tax of 1882 and \$6,700 of the state tax of 1895, and the collection of which has been in the courts for some years. Washington county now offers to pay the principal in full, but is not willing to pay any interest.

The Attorney General recites the fact that during the pendency of a suit instituted by the State of Oregon against Washington county for the collection of the amount due with interest, a similar action against Marion county was tried and determined in the supreme court, in which decision it was held that the state could not collect interest on delinquent taxes due the state, because such taxes were not paid within 30 days after they became delinquent, the reason given being that the state by legislation had hindered the collection of taxes by the county, so that it was an impossibility to collect and pay over the amount due the state within the time prescribed.

The principal proposition to which Judge Blackburn addresses himself and which seems to be the hinge of the discussion is whether or not the state tax from each county is a debt in the legal sense of the word. He quotes from Judge Thayer in State vs. Multnomah county, 13 Or. 287, who, in construing Sec. 3087 of Hill's code, used the following language:

"There can be no interest unless there is a debt, except where it is allowed as damages and then the party recovers interest because he has been deprived of the use of the money or property from which he could have derived profit or saved loss; and a tax is not a debt."

Of this ruling, Attorney-General Blackburn says: "I can not think that the section of our statute on the subject of interest has been properly construed nor do I think that a tax due from the county to the state is not a debt; I, therefore, cannot yield my assent to the statements of law in said opinion."

Mr. Blackburn then examines Section 2789 of Hill's code and holds that when the taxes are apportioned as therein provided, and are charged to the county by the State Treasurer they become a bona fide debt from each county to the state and become due and payable as soon as a sufficient amount of money applicable to the payment of the general indebtedness of the county has been collected by the Sheriff and paid by him to the County Treasurer; and the county is not entitled to delay the payment of its apportionment.

Mr. Blackburn quotes from 1 Or. 359, which construes the law as fixing the relation of the county to the state in the matter of taxes to be that of debtor and creditor; also 24 Or. 144, which says that "the effect of the law is to create the relation of debtor and creditor between the counties and the state," also 31 Or. 530, to the same effect and to the further effect that the state tax "is payable by the county whether collected from the taxpayer or not."

Following out these laws and constructions the Attorney-General holds that the tax is a debt; and that the county is liable to interest after the same becomes due, at the same rate as an individual would have to pay to another after his debt became due. He closes the opinion as follows:

"It is my opinion that the amount of state revenue apportioned to Washington county was and is an indebtedness from said county to the state, that it became due and payable within a reasonable time after an amount of taxes due said county sufficient to pay the same had been collected and turned over to the County Treasurer of said county, that the county had no legal right to divert such money or any part thereof to, or use it for, any other purpose than the payment of its share of the state revenue and that the county is liable to the state for interest at the lawful per centum from and after the expiration of a reasonable time to pay the same to the state after it had been collected and turned over to the County Treasurer of said county."

Riverdrives Coming.

The big log drive of the Spaulding Logging Company left Albany last Thursday and they will be here about the last of the week. A boom has been placed in the river opposite the O. C. & T. Co. wharf to prevent the logs from getting into the back current to the slough.

In Bankruptcy.
Geo. Sun one of Salem's well known Chinaman has taken advantage of the bankruptcy law. His liabilities are placed at \$6477.43 and his assets at \$30.

JOURNAL X-RAYS

The Indianapolis News calls him "William Walled-Off Astor."

Again the weather department is interfering with the street sprinkler's business.

And now it is said that protection might save the great American sponge industry.

Everybody admits that the Salem style of popular loan is about the best of its kind afloat.

Ex-Speaker Reed still occasionally repeats that the "Filipinos cost \$2 apiece and won't stand hitched."

The Ft. Dodge, Iowa Times, which was conducted by Director of the Mint Geo. Roberts, has ceased publication and been sold out piecemeal by the sheriff.

Dr. Talmage, the American manufacturer of sermons, has been doing Russia, and says of it: "I found as much religious liberty in Russia as there is in New York or Washington."

Mark Hanna's secretary says there is an insuperable demand coming from all over the country, which cannot be ignored, to have Chairman Hanna go on the stump. This is not surprising, as Mr. Hanna is pretty nearly the whole show.

Things have come to a pretty pass when the power of a government can be used to annul, blot out, kill off a man like Dewey who is a real hero, and push to the front, mold, fix, shape, dictate a man like Roosevelt, who had to chew grass to keep up his courage in battle.

The difference between the cases of Quay and Clark and that of Hanna is without distinction, except that Hanna was seated, and the others were not. The difference between Roberts of Utah, and some of the other congressmen is that Roberts is married to the two surplus women, and the others are not.

In the European war now brewing in the Chinese cauldron the wise policy for your Uncle Samuel will be to keep out of the scrap and sell supplies to the scappers.—Astoria Budget.

That is an old-fogy notion. It pays better to be in the scrap and sell the supplies to yourself. See?

Jumped the Fence.

Lon. Waln's pair of driving horses took a short spin last evening from his residence on the Commercial street hill. They were left standing in the yard for a moment and seized the opportunity to skip out. Running a couple of blocks south they jumped over the hedge into Mrs. Dearborn's front yard, where they got mixed up with shade trees and things, and were captured. The buggy was to quote the words of another, "slightly demolished," and the lawn was in no-wise improved, but the horses were not injured.

CASITORIA.
The Kind You Have Always Bought
Bears the Signature of *Dr. J. C. Watson*
Chance for Investment.

The large building and one acre of ground, on north Liberty street, belonging to the Costello heirs, will be sold tomorrow (Thursday) at 10 a. m. on the premises at private sale.

Shipping Apples.
Wright and company are shipping 100 bushels of Gravenstein apples to Skagway.

Blender Twine.
at the Mitchell, Lewis & Staver Co. branch, at 10½ cents per pound.

WANTED.—A girl to do general housework, must be a good cook. Enquire of F. E. Shafer the harnessmaker at 125 State street.

Elks Carnival.
Account Grand Carnival of the Benevolent Protective Order of Elks, to be held at Portland September 4th to 15th inclusive, tickets will be sold at reduced rates from all stations on Oregon lines to Portland and return. These tickets will be on sale September 3rd, 4th, 6th, 10th and 13th, and limited to three days after date of sale.

For further particulars, call on or address Southern Pacific agent at Salem, W. W. Skinner. S-S-1m

At Meal Time.
Or whenever you are hungry and want the best meal for the price stop at the St. Elmo Restaurant. e. o. d.

Special Reserves.
"Old Government" whiskey, recognized by leading physicians, and especially by A. P. O'Brien M. D., Captain and Surgeon, also by Wm. D. McCarty M. D., Major and Surgeon, in United States Army. Furthermore, the board of health of San Francisco recommends this stimulant as the purest, unadulterated, for family use, for convalescents and invalids. Sold exclusively in Salem and Marion County by J. P. Koonas. 4-20-11

Baling Wire.
Mitchell, Lewis & Staver Co's. branch will be headquarters for baling wire this season. 7-24&wtf

Dissolution Notice.
Notice is hereby given that the partnership lately subsisting between J. H. Wassmann and Charles A. Muths, under the firm of Capital Soap Works, expires on the 27th day of July, 1900, by mutual consent. All debts owing to the said partnership are to be received by said Charles A. Muths and all demands on said partnership are to be presented to him for payment.

Dated at Salem, July 27, 1900.
CHARLES A. MUTHS,
J. H. WASSMANN.

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The Kind You Have Always Bought
Bears the Signature of *Dr. J. C. Watson*
for acceptable ideas.
State it patented.
THE PATENT RECORD,
Baltimore, Md.

F. A. WIGGINS
307 Commercial St.
Sewing machines, Pianos, Organs, Bicycles.

No Need of Going to the Coast or Mountains

But go to FRIEDMAN'S NEW RACKET STORE where the weather is cool and comfortable, and where goods can be bought at prices that will suit the pocket-book of all. Have just got in a handsome line of table damask, fine hemstitched towels, butcher linens, an elegant line of silkolines at prices that sell them fast. A complete new line of ladies' neckties, and pulley belts, handkerchiefs, and hot weather crash skirts, parasols, fans and new dimities.

IN MEN'S WEAR
New crash and linen suits, new hats, an immense line of bicycle caps, sweaters and hose, new suits in tweeds and other weaves, neckties, collars, also a large assortment of trunk, valises and telescopes, suspenders, shirts, hop pickers' gloves, a complete stock of men's underwear and notions, in fact full lines of everything kept in a well regulated dry goods and clothing store.

At Friedman's New Racket Store

Cor. State and Commercial Sts.

Salem Oregon

This is the Bargain Store of Salem

We mention some of the goods and prices: Knit silk, best quality, 1-2 oz. spools for 25c; pulley belts, in assortment, at 25c each; sleeveless union suits at 25c; suit: silkolines, 36 inches wide, only 9c a yard; ladies' button shoes, best qualities, \$1.25 a pair; ladies' oxford ties at 50c, 60c and 75c.

Isadore Greenbaum

First Door South of Postoffice.

THE BICYCLE RACKS.

Why Their Removal From the Sidewalks Has Been Asked For.

The petition presented to the city council Tuesday evening asking that all bicycle racks be ordered off the sidewalks is something of a surprise, and the Journal has looked into the matter with a view to finding the origin of the complaint.

It seems that some of the barber shops, repair shops and other small business concerns, have had small "A" signs standing on the sidewalk in front of their doors, at the edge of the sidewalk. These were recently ordered removed, and now some of the parties affected are asking the council to order the removal of the bicycle racks, which they claim take up more room than the signs and are also used for advertising purposes. There does not seem to have been any general complaint from pedestrians.

To Cleanse the System.
Effectually yet gently, when constive or bilious, to permanently overcome habitual constipation, to awaken the kidneys and liver to a healthy activity, without irritating or weakening them, to dispel headaches, colds, or fevers, use Syrup of Figs, made by the California Fig Syrup Co.

Canning Season.
Is well started and all the peaches or other fruit, sugar and jars you may need can be had from
e. o. d. Branson & Haglan.

The Second Round.
After the case against B. I. Ferguson, charged by O. P. Beardsley with assault and battery, was dismissed in Justice court Tuesday, for want of prosecution, Mr. Ferguson became aggressive. He swore to a complaint charging Beardsley, in his turn with assault and battery. Beardsley was brought into court last evening by Constable Lewis and pleaded guilty to the charge. He was fined \$5 and costs, which he paid.

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Sewing machines, Pianos, Organs, Bicycles.

Bottled Beer

Klinger & Beck, Successors to South Salem Bottling Works.
All orders for bottled beer will be filled at the brewery. Keep on cold storage. Free city delivery. Telephone 2181.

WHY GO HUNGRY

When you can get all you want to eat at the
WHITE HOUSE RESTAURANT
Our patrons receive the best the market affords. Open day and night.

McKillop & Berkhart

108 State St.

Bids for Supplies.

Bids are invited on supplies for the Oregon School for Deaf Mutes for ten months, from Sept. 1st to Dec. 31, 1900. A list will be furnished upon application to
CLAYTON WEAVER, Superintendent.

Crystal Ice Works

Is delivering ice to its patrons at the prevailing price. Also ice cream in any quantity will be delivered to any part of the city. Price 55c per gallon, warranted to keep 12 hours after delivery. : : : : :

J. Maguire Prop'r.

Building Material

Is on the advance, those contemplating building or repairing had better do so soon and get in on the ground floor. A carload Star A star slings just received, cheaper than ever.

D. S. BENTLEY & CO.

319 Front st.

Loans and Insurance

Money to loan from 6 to 8 per cent. according to security—no expense for examination. Insurance effected on home and other property at lowest rates.
John Moir 290 Com. st.
7-16-11

LOANS

AT CURRENT RATE
INSURANCE
REAL ESTATE
BOZORTH BROS.
292 Commercial Street, Salem Oregon. 7-14-11

WHEAT AND OATS WANTED

Bags furnished. Will buy or store. Get our prices before buying.

Tillson Bartlett Grain Co.

Wheat Bought and Stored By the Aurora Roller Mills

Branch office and warehouse 184 Trade st. between High and Church streets. Buckwheat and oats bought at highest market price.

FRED P. HURST.

7-27-11

TURNER MEAT MARKET

J. E. Dettweiler has reopened his meat market at Turner and is now prepared to give his old customers as well as the new, the choicest of meats. 6-8-10